

**SERVICE LEVEL AGREEMENT BETWEEN THE NATIONAL TAXPAYER ADVOCATE AND
THE COMMISSIONER, SMALL BUSINESS/SELF-EMPLOYED DIVISION**

TAS-13.1.0607-013
Expiration Date: 02-27-2009
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I. INTRODUCTION

- (A) This agreement outlines the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when the authority to complete case transactions rests outside of TAS.
- (B) The parties to this agreement are TAS represented by the National Taxpayer Advocate (NTA), and the Small Business/Self-Employed Division represented by the Commissioner, SB/SE Division.
- (C) Any existing customer service level agreements are rendered obsolete and are superseded by this agreement. This agreement shall take effect February 1, 2008, and shall remain in effect unless reissued or renegotiated by the parties.
- (D) This agreement is national in scope and will be the basis upon which determinations regarding the processing and procedures for TAS cases will be made by the parties. Items specific to the SB/SE Division are incorporated into the addendum to this agreement, entitled, "Addendum to the Service Level Agreement between the NTA and the Commissioner, Small Business/Self-Employed Division", noted heretofore as "the SB/SE Addendum" or "the Addendum."
- (E) Local disagreements over the implementation of these provisions will be elevated through the appropriate management channels within TAS and the SB/SE Division for resolution. If resolution cannot be reached, then the matter will be elevated to the NTA and the Commissioner, SB/SE Division, who will negotiate with the appropriate parties.

II. PURPOSE

- (A) The purpose for developing and implementing a Service Level Agreement (SLA) or "the Agreement" is to establish uniform standards for the processing of work when TAS does not have the statutory or delegated authority to affect complete resolution of the taxpayer's problem, to ensure that TAS employees are included in training and Continuing Professional Education (CPE) courses held by the SB/SE Division, and to maintain a working knowledge in TAS of operational and functional authorities, policies and procedures.

III. STATEMENT OF COMMITMENT

- (A) The signatures of the NTA and the Commissioner, SB/SE Division, reflect concurrence that TAS casework requires priority consideration and will receive that consideration within the SB/SE Division.
- (B) The Commissioner, SB/SE Division, will issue a memorandum consistent with the timeline agreed to by all parties, through her management chain, to all employees within her jurisdiction. The memorandum will emphasize the priority nature of a Taxpayer Advocate case, and encourage SB/SE Division employees and managers to work cooperatively with TAS to effect timely resolution of taxpayer problems. This memorandum will also include her endorsement of this agreement and the provisions contained therein.
- (C) The SLA will be reviewed and reissued annually. The SLA may be reviewed earlier with concurrence of the parties or in accordance with Paragraph XV. (A). Modifications will be made in writing only and must be signed by the NTA and the Commissioner, SB/SE Division.
- (D) All affected Internal Revenue Manuals (IRMs) for the SB/SE Division, upon updating, will include a reference to the SLA and Addendum. The SLA will also be available on the Intranet by links on both the TAS and the SB/SE home pages.
- (E) TAS will provide training to its employees describing the roles and responsibilities of TAS personnel in the Operations Assistance Request (OAR) process, including proper routing of OARs, timely and accurate updates to the OAR field information on the Taxpayer Advocate Management Information System (TAMIS), and the process for elevating issues related to OAR processing.
- (F) Training opportunities in the SB/SE Division will be communicated to TAS to ensure attendance of TAS personnel. TAS will work with SB/SE Division to identify the number of slots available for the training. TAS will identify the appropriate TAS personnel who would serve as train-the-trainers to attend this training. If travel is involved for TAS employees to attend training, TAS will be responsible for funding its employees.
- (G) Training opportunities in TAS will be communicated to the SB/SE Division to ensure attendance of SB/SE personnel, (i.e., Headquarters and campus liaisons). TAS will work with the SB/SE Division to identify the number of slots available for the training. SB/SE Division will identify the appropriate personnel to attend this training, (e.g., Annual TAS CPE). If travel is involved for SB/SE Division employees to attend training, SB/SE will be responsible for funding its employees.

IV. OPERATIONS ASSISTANCE REQUEST PROCESS

- (A) TAS uses the Operations Assistance Request (OAR) process to refer a case to the SB/SE Division when TAS lacks either the statutory or delegated authority to affect the resolution of the taxpayer's problem. This authority can be found in IRM 13.1.4, TAS Authorities. TAS will use Form 12412, Taxpayer Advocate Service Operations Assistance Request, to initiate the OAR process.

Exceptions:

- (1) A request for Automated Collection System (ACS) hold on collection activity on cases that are in status 22 may be made by phone, fax, or secure messaging. TAS will advise ACS of the reason a hold on collection activity is needed and an estimated date for completing actions necessary to resolve the taxpayer's issue. The SB/SE Division will input a 60-day hold on the account. Extensions will be granted based on the facts and circumstances of each case.
- (2) Manual refund requests may be faxed to the Manual Refund team in the appropriate campus to prevent a delay in the refund process. The original documents must then be sent via overnight mail.
- (B) Counting of Days. The first day begins on the workday the properly completed OAR is received by SB/SE. For this purpose, the workday will end at 2:30 p.m. of the time zone receiving the OAR. OARs received after 2:30 p.m. will be considered as received the next workday.

V. TAS and SB/SE Division LIAISONS

- (A) Each TAS office will appoint a liaison who will be responsible for the following:
- (1) Ensuring accuracy of the OAR and forwarding the OARs from his or her respective office to the appropriate SB/SE Business Unit Liaison. See the Addendum for the appropriate SB/SE Business Unit Liaisons.
- (2) Ensuring that the OAR is properly completed, that all related technical questions posed by the TAS employee have been resolved, and all necessary documents are attached, that any high profile or imminent statute cases are prominently marked for the SB/SE Division's attention, and that the OAR is routed to the correct office within the SB/SE Division.
- (3) Serving as the contact point for the appropriate SB/SE Business

Unit Liaison on matters outside the scope of the TAS case should discussion be necessary on administrative, technical, or procedural matters.

- (4) Reviewing for the appropriate use of expedite processing to ensure TAS taxpayers most in need of assistance receive expedite service.
- (B) The SB/SE Division will assign a liaison in each local office or campus where an LTA is located. The location and numbers of these liaisons may vary depending upon the business unit, the centralization of certain IRS work, and other factors.
- (1) Functional Liaison positions will vary between Field Compliance Areas and Compliance Services. The SB/SE Business Unit Liaison contact, shown on the SB/SE Addendum, will be provided to the SB/SE TAS Service Level Agreement Coordinator to ensure the compiled contact changes are posted to the SB/SE website and are provided to the TAS Coordinator for posting on the TAS website. For regular contact changes, this will be done within 7 days of the date the Coordinator is notified of the change. For work process changes, the SB/SE TAS Service Level Agreement Coordinator will respond with a projected expedited resolution date.
 - (2) For case assignment, TAS employees should first refer to the SB/SE Addendum, posted on the TAS website and the SB/SE Division website. Other sources to research for case assignment information are the Integrated Collection System (ICS) for Collection process cases, the Examination Returns Control System (ERCS) for Examination process cases, and the Automated Underreporter (AUR) database for AUR cases, etc. If unsure of the correct routing, TAS employees will contact the TAS Liaison in the co-located office or a TAS Revenue Agent, Revenue Officer, or Campus Technical Advisor supporting that office. If those efforts are not successful, the TAS liaison may use the following alternatives:
 - (a) For OARs within SB/SE Field Examination and Specialty Programs Areas, including Technical Services Examination, contact Planning and Special Programs (PSP) for the appropriate contact.
 - (b) For OARs to be forwarded to SB/SE Collection Areas, including Technical Services Advisory and Insolvency, contact the SB/SE Area Director, Collection Staff Analyst, for that area as shown on the Addendum listing.
 - (c) For OARs to be forwarded to campuses, the Planning and Analysis Staff (P&A) will supply the contact. Note that the contacts will reside in the functions within the Areas and the campuses.

- (C) Depending upon the individual function, the SB/SE Business Unit Liaison will be responsible for accepting the OARs from TAS, acknowledging receipt of the case, reviewing the case for appropriate assignment, assigning the case to the appropriate employee within the function, and monitoring the case through its SB/SE Business Unit conclusion.
- (1) These processes will be conducted by different functions and different SB/SE Business Unit Liaisons, not just one Functional Liaison.
 - (2) Within the SB/SE Field Areas, including Collection, Examination and Specialty Programs, which includes Insolvency, Technical Services Advisory, and Technical Services Examination, there will not be an SB/SE Functional Liaison, per se; there will be a "chain of command" operation. The OARs on open cases will be received and assigned by the immediate manager of the SB/SE employee assigned to the case.
 - (3) Assignment of OARs on unopened cases to groups will be the function of either the PSP Liaison (for Examination process cases, including Specialty Programs cases) or the Area Director, Collection Staff Analysts (for Collection process cases); further assignment to the SB/SE employee who will work the OAR will be the function of that employee's immediate manager.
- (D) In accordance with Paragraph X. (C), the SB/SE Business Unit Liaison will also be responsible for providing guidance and assistance to TAS Liaison on the proper routing of OARs when needed.
- (E) The SB/SE Division will maintain an addendum to this agreement listing the name and contact information for each assigned SB/SE Business Unit Liaison, including the liaison's telephone and fax number, mailing address, street address (for express mail), and manager's name and phone number. The addendum will be updated and posted to the SB/SE Division web site within seven (7) workdays of the date any change to the Liaison or contact information occurs.

VI. SB/SE FUNCTIONAL LIAISON STRUCTURE - FIELD AREAS

- (A) If a case is currently open on IDRS in an SB/SE Field Area, and the TAS employee has followed the steps outlined in Paragraph V. (B) (2), the Area Planning and Special Programs (PSP) TAS Liaison or the Area Director, Collection Staff Analyst shown on the Addendum, upon request, will provide the TAS liaison with the location of the case and identify the manager to whom the case is currently assigned.
- (B) For Collection cases, which are currently not open in an SB/SE Field Collection Area but require Collection activity, TAS will forward the OAR as follows:

- (1) If the OAR requires Field Collection Area activity, it will be forwarded by TAS to the Area Director, Collection Staff Analyst shown on the SB/SE Addendum for assignment to a Collection Field group.
 - (2) If the OAR does not require field involvement, but needs Collection approval and processing for closure, the OAR will be forwarded by TAS to the appropriate Insolvency, Technical Services Advisory Liaison, or Centralized Case Processing Collection. For example, Bankruptcy OARs will be routed to Insolvency; Lien Subordinations, Withdrawals and Discharges will be routed to Technical Services Advisory; Lien Releases and Payoff Demands will be routed to Centralized Case Processing. For specific contact information, please refer to the SB/SE Addendum to this Agreement at the following website:
<http://sbse.web.irs.gov/compliance/docs/General/SBReferenceTASIndex.htm>.
- (C) For Examination OARs, which are currently not open in an SB/SE Field Examination or Specialty Programs Area, but require Examination activity, TAS will forward the OAR as follows:
- (1) If the OAR requires Field Examination activity, it will be forwarded by TAS to the Area PSP Examination TAS Liaison for assignment to an Examination Field group.
 - (2) If the OAR does not require field involvement, but needs Examination approval and processing for closure, the OAR will be forwarded by TAS, for necessary action, to the appropriate Technical Services Examination group or Centralized Case Processing Examination. For example, OARs involving statutory notices of deficiency will be routed to Technical Services Examination; OARs requiring input of terminal actions will be routed to Centralized Case Processing Examination. For specific contact information, please refer to the SB/SE Addendum to this Agreement at the following website:
<http://sbse.web.irs.gov/compliance/docs/General/SBReferenceTASIndex.htm>.

For additional information on OAR routing, please see the SB/SE Addendum, Section II. Contact Information. The Addendum is a web-based electronic document that contains links to web pages for each SB/SE Campus and Area functions impacted by this process. It is a living document that is continuously updated for changes in liaisons and SB/SE processes.

VII. SB/SE FUNCTIONAL LIAISON STRUCTURE - COMPLIANCE SERVICES

- (A) If a case is currently open on IDRS in an SB/SE Campus Compliance Services function, the Planning and Analysis Liaison will provide the TAS employee with the location of the case and identify the manager to whom the case is currently assigned.
- (B) For Collection cases that are currently not open in the SB/SE Campus Compliance Services, the TAS employee will forward the OAR to different units depending upon the type of cases; e.g., Automated Collection System (ACS) or Campus Collection Operations. See the SB/SE Addendum for contact information.
- (C) For Examination cases that are not currently open in the SB/SE Campus Compliance Services, the TAS employee will forward the OAR to different units depending upon the type of case; e.g., Automated Underreporter (AUR) or Campus Examination Operations. See the SB/SE Addendum for contact information.

VIII. SB/SE DIVISION COMPLIANCE FIELD AND CAMPUS LIAISONS COUNCILS AND QUESTIONS

- (A) Guidelines for the SB/SE Field Area and Campus Liaisons Councils
 - (1) Each SB/SE Field Area will establish an SB/SE Field Area Liaison Council composed of one member from each of the field functions: Collection, Examination, Specialty Programs, PSP, Technical Services (Examination and Advisory), and Insolvency.
 - (2) Each Compliance Services Campus will establish an SB/SE Campus Liaison Council composed of members from the Campus Examination and Collection Operations, including Centralized Case Processing and Automated Underreporter Operations.
 - (3) The Councils will meet on a quarterly basis with their local Taxpayer Advocate representatives to discuss issues of concern between the parties.
 - (4) Area and Campus Councils will be responsible for identifying and elevating issues of concern to their respective directors. The areas and campuses will also forward these issues to the SB/SE Division Headquarters.
- (B) Field/Campus Questions
 - (1) For general policy or procedural questions, the TAS employee will contact the appropriate Field Planning and Special Programs TAS Liaison or Campus Planning and Analysis TAS Liaison. However, for technical questions, see the instructions in section XI. (A).
 - (2) For case specific questions, the TAS employee should contact the

field group manager or the Campus Functional Liaison over the assigned case. Any unresolved issues should be elevated and worked through the group manager's or the functional liaison's chain of command.

- (C) Any issues that alter the original agreement should be elevated through the chain of command to the appropriate SB/SE Division Headquarters Director for review and consideration.

IX. TRAINING RESPONSIBILITIES

- (A) TAS will provide training to its employees describing the roles and responsibilities of TAS personnel in the OAR process, including proper routing of OARs, timely and accurate updates to the OAR field information on TAMIS, and the process for elevating issues relating to OAR processing.
- (B) TAS will work with the SB/SE Business Unit Liaisons to identify those SB/SE Division employees who require awareness training on working OARs in accordance with TAS case processing requirements, including timeliness, accuracy, and communication. To facilitate this training, TAS will provide appropriate training materials and instructors. Appropriate computer-based training will satisfy this requirement.
- (C) The SB/SE Division will provide TAS the opportunity to provide TAS awareness case criteria training, at least annually, during CPE sessions, group meetings, or other appropriate venues.

X. OAR INITIATION

- (A) TAS will ensure that cases meet appropriate TAS criteria prior to submitting an OAR to the SB/SE Division. TAS is responsible for the following:
 - (1) Building the case prior to its delivery to the SB/SE Division;
 - (2) Conducting all appropriate Integrated Data Retrieval System (IDRS), other systems, and IRM research;
 - (3) Identifying the issue(s) based on case analysis;
 - (4) Securing all pertinent and current documents; e.g., copy of returns, audit reports, adjustment documents, etc.;
 - (5) Requesting documentation from the taxpayer relevant to the issue; and
 - (6) Making a recommendation, where appropriate, based upon the technical knowledge of the case advocate, to the SB/SE Division as to the appropriate course of action. This

recommendation should be supported by justification; e.g., a complete statement of facts providing reasons, addressing responsibility, willfulness, and any basis (IRM or Internal Revenue Code), for considering or reconsidering the request.

TAS will also outline the account adjustments needed to implement TAS's recommended actions. All actions within TAS's statutory and delegated authorities as pertain to the specific case, such as resolution of certain freezes, manual refunds, and other issues related to IRM 21, Customer Account Services, should be completed by TAS.

(B) TAS will complete Form 12412 to initiate the OAR process, and include the following information:

- (1) TAMIS case file number;
- (2) TAS employee's name;
- (3) TAS Liaison's name and contact information, including telephone number, address, and fax number;
- (4) Criteria Code;
- (5) TAS Serial Number;
- (6) Primary and Secondary Core Issue Code; and
- (7) Requested Completion Date.

In addition, TAS will clearly identify those OARs that require expedite processing, as defined in Paragraph X. (D), based on the facts and circumstances of the case. TAS will forward the OAR, along with the necessary supporting documentation, via Form 3210, Document Transmittal, to the appropriate SB/SE Business Unit Liaison as defined in Paragraph V. (B). In transmitting OARs, TAS will use the most expeditious method available in the given situation. Thus, to the extent possible and practical, TAS will transmit OARs, with scanned attachments, via encrypted emails. In offices where the TAS Liaison and the SB/SE Business Unit Liaison are co-located, where practical, TAS will hand-deliver OARs to expedite processing. Otherwise, OARS and attachments will be faxed unless original documents are needed by SB/SE Division or attachments are too voluminous (for example, over 40 pages) or faxing would cause documents to be illegible. Original documentation, forwarded by next day or regular delivery service, will not be shipped until routing is confirmed with a phone call or fax.

(C) If unsure of the correct routing of an OAR, the TAS employee will contact the TAS Liaison in the co-located office or in the office of his or her manager. If necessary, the TAS Liaison or manager will contact the TAS Liaison in the co-located office, or the TAS Revenue Agent, Revenue Officer, or TAS Technical Advisor supporting that office. If these efforts are not successful, the TAS liaison may initiate other contacts:

- (1) For OARs within SB/SE Field Examination and Specialty Programs Areas, including Technical Services Examination, contact Planning and Special Programs (PSP) for the appropriate contact.
 - (2) For OARs to be forwarded to SB/SE Collection Areas, including Technical Services Advisory and Insolvency, contact the SB/SE Area Director, Collections Staff Analyst for that area as shown on the Addendum listing.
 - (3) For OARs to be forwarded to campuses, the Planning and Analysis Staff (P&A) will supply the contact. Note that the contacts will reside in the functions within the areas and the campuses.
- (D) TAS is responsible for clearly identifying those OARs that require expedite processing. No OAR will automatically receive expedite processing; requests for expedite processing will be made on a case-by-case basis and will be based on the facts and circumstances of the taxpayer's case. TAS will generally request expedite processing of an OAR in those cases in which the failure to take the specific action requested will cause the taxpayer economic harm or burden, extended delays have occurred, repeated IRS failures to resolve the problem have taken place, the taxpayer is suffering significant health issues which may improve with earlier resolution, or when timeframes or statute consideration necessitate that case issues be worked sooner.
- (E) When TAS determines that the OAR requires expedite processing the TAS employee will submit Form 12412 to the appropriate SB/SE Business Unit Liaison within one (1) workday once the OAR is sufficiently developed.
- Note:** Innocent Spouse cases have processing timeframes based on statutory requirements. The statutory timeframes cannot be circumvented, even for economic burden cases. Check the Innocent Spouse Tracking System (ISTS) to determine if the timeframes are being met. If the timeframes are not met and the case requires expedite processing, the TAS employee will include an explanation with the OAR.
- (F) For cases that do not require expedite processing, the TAS employee will submit Form 12412 to the appropriate SB/SE Business Unit Liaison at the earliest possible date. If the SB/SE Division employee indicates upon receipt of the OAR that he or she is unable to complete the OAR by the requested completion date, the TAS employee will contact the assigned SB/SE Division employee to negotiate or renegotiate the earliest possible requested completion date.
- (G) When TAS has requested expedite processing, the SB/SE Business Unit Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via Form 3210, Document Transmittal, secure messaging email,

facsimile, or by telephone, within one (1) workday of receipt of the OAR. The SB/SE Business Unit Liaison will provide his or her relief/no relief decision within three (3) workdays by telephone, facsimile, secure messaging email, or hand delivery to the TAS employee. Telephone responses are acceptable if followed up, within the time agreed upon, with the necessary documentation.

- (H) For OARs that do not require expedite processing, the SB/SE Business Unit Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via Form 3210, secure messaging email, facsimile or by telephone contact with TAS, within three (3) workdays of receipt of the OAR. If necessary, the SB/SE employee assigned the OAR will negotiate or renegotiate with the TAS employee a reasonable timeframe for OAR resolution.
- (I) The SB/SE Business Unit Liaison will provide TAS with the name and telephone number of the SB/SE group manager or employee to whom the case is assigned. This information will be provided to TAS on the Form 3210, Document Transmittal, by telephone, secure messaging email, or facsimile. The Form 3210 will be returned to the designated TAS Liaison by the timeframe outlined in Paragraphs X. (G) and X. (H).

XI. PERFECTING AND PROCESSING THE OAR

- (A) TAS employees should direct to the appropriate TAS Liaison all procedural or technical questions not directly related to an OAR that has already been referred. The TAS Liaison will decide, after consulting TAS subject matter experts, whether to forward the matter to the SB/SE Business Unit Liaison. If the OAR contains an inappropriate technical assistance request, the SB/SE Business Unit Liaison will advise the TAS employee within three (3) workdays that the OAR will be returned. Prior to rejecting the matter, the SB/SE Business Unit Liaison will call the TAS Liaison to discuss the rejection and provide TAS a reasonable opportunity to correct the request.

Example: One example of an inappropriate technical assistance request is an OAR that requests the SB/SE Division to provide OAR routing information or asks SB/SE what documentation is required to process the case.

- (B) If an OAR is routed by TAS to the incorrect office or campus location, the SB/SE Business Unit Liaison will reject and return the OAR to TAS within three (3) workdays of receipt or within (1) business day where TAS has requested expedite processing. The SB/SE Business Unit Liaison will complete Section VI of Form 12412 indicating the reason for the rejection,

citing the SB/SE SLA Addendum and IRM references (when applicable). TAS will close the OAR on TAMIS as rejected and issue a new OAR with the correct routing information.

Note: If the OAR is routed to the incorrect Business Unit Liaison, office or campus location because the routing information in the addendum has changed but has not been updated by SB/SE, the SB/SE Business Unit Liaison will route the OAR to the new Business Unit Liaison, office or campus location and provide the assigned TAS employee with the new routing information.

- (C) If the SB/SE Business Unit Liaison determines additional research or documentation is required on an OAR, the SB/SE Business Unit Liaison will contact the assigned TAS employee within one (1) workday of the determination, and within one (1) business day of the receipt of the OAR in the case of expedite processing OARs, to obtain information and to negotiate the requested completion date. If the assigned TAS employee cannot provide the information within three (3) workdays of the request, the SB/SE Business Unit Liaison may return the OAR to TAS and the case will be closed out of the unit inventory. SB/SE may provide TAS additional time to obtain the information, where appropriate. The SB/SE Business Unit Liaison will complete Section VI of Form 12412 indicating the reason(s) for the rejection, including that TAS did not timely provide necessary documentation upon request, and citing the IRM references (when applicable).
- (D) If the SB/SE Division rejects an OAR for incorrect routing or missing documentation, and TAS believes sufficient information has been provided, the TAS Liaison will discuss any disagreement with the SB/SE Business Unit Liaison within three (3) business days or one (1) business day if the OAR was an expedite processing OAR of the receipt of the Form 12412 prior to elevating to the Local Taxpayer Advocate (LTA) in the originating TAS Office.
- (E) If the SB/SE Business Unit Liaison believes TAS has the authority to take the action(s) requested on the OAR, the SB/SE Business Unit Liaison will contact the TAS Liaison within one (1) workday of the determination to discuss his or her recommendation prior to returning the OAR. If the TAS Liaison agrees with the SB/SE Business Unit Liaison's recommendation, the SB/SE Business Unit Liaison will return the OAR to TAS and the case will be closed out of the unit's inventory. The SB/SE Business Unit Liaison will complete Section VI of Form 12412 indicating the reason for the rejection citing IRM references. If the SB/SE Business Unit Liaison and TAS Liaison cannot reach agreement, the disagreement will be elevated to both Liaisons' immediate managers. The managers will discuss the case and try to agree on the case resolution. If agreement on the appropriate resolution cannot be reached within three (3) workdays, both

managers will elevate the issue through the appropriate management channels within TAS and the SB/SE Division for resolution or issuance of a Taxpayer Assistance Order by the LTA.

- (F) The TAS employee and the SB/SE employee assigned the OAR will agree upon the timeframes for follow-up based on the facts and circumstances of the particular case.
- (G) If additional time is needed to complete the OAR, the SB/SE employee assigned to the OAR will contact the TAS employee prior to the negotiated completion date. If resolution of the taxpayer's case cannot be completed by the requested completion date, or by the negotiated completion date, the SB/SE employee will elevate the matter to the SB/SE Business Unit Liaison. The TAS employee will immediately inform his or her manager of the situation. The TAS manager, working with the TAS Liaison in the initiating TAS office, will then contact the SB/SE Business Unit Liaison to discuss the reason(s) for the delay.
- (H) If the OAR is not completed by the requested or negotiated completion date, the TAS employee will elevate this problem to his or her immediate manager the workday after the expired completion date. The TAS manager will contact the immediate manager of the SB/SE employee assigned to the OAR.
- (I) If the SB/SE employee assigned to the OAR and the TAS employee cannot agree upon the appropriate resolution of the taxpayer's problem, the TAS employee and SB/SE employee will elevate this disagreement to their immediate managers. If an agreement on the appropriate resolution cannot be reached within three (3) workdays, the managers will elevate the issue through the appropriate management channels within TAS and the SB/SE Division for resolution or consideration of a Taxpayer Assistance Order by the LTA.
- (J) In accordance with IRM 13, Taxpayer Advocate Service, the assigned TAS employee will be responsible for keeping the taxpayer/practitioner apprised of the progress of his or her case and will follow-up with the SB/SE employee assigned the OAR for a status report, as necessary. The TAS employee assigned the case will follow up with the SB/SE employee assigned the OAR if a response has not been received by the requested or negotiated completion date. The SB/SE Business Unit workgroup (employee) assigned the case will make necessary contacts with the taxpayer/practitioner. The SB/SE Business Unit employee assigned the OAR will discuss his or her findings and recommendations on the final disposition of the OAR with the assigned TAS employee prior to communicating the final decision to the taxpayer or issuing any closing documents. The TAS employee will also be responsible for communicating the final decision on the OAR to the taxpayer/practitioner

after holding any necessary discussions with the appropriate SB/SE Division personnel. The SB/SE Division will provide the official closing documents to the taxpayer in accordance with Paragraph XI. (K).

- (K) The SB/SE Division is responsible for issuing any official closing documents to the taxpayer. For example, a notice of deficiency, release of levy, or penalty denial letter will be provided to the taxpayer with a copy to TAS by the SB/SE Business Unit employee who handled the case.
- (L) Upon closing the OAR, the SB/SE employee will complete Section VI of Form 12412 and return to the TAS employee assigned the case. The OAR must be returned within three (3) workdays from the date all actions have been completed and transactions input. OARs will be closed on TAMIS upon receipt of the Form 12412 from the SB/SE employee.

XII. OTHER RESPONSIBILITIES

- (A) The TAS Area Directors or their designees and the appropriate SB/SE Business Unit Liaisons will meet at least quarterly, or more often if either party determines a need, to discuss issues of importance that may include, but are not limited to, the appropriateness of TAS criteria classification, the quality/accuracy of case development, the use of expedite process, and the OAR process. The meetings will be organized by TAS with SB/SE input. The TAS Area Directors will provide the NTA, the Deputy NTA, the Executive Director Case Advocacy, and SB/SE with regular reports on the results of these discussions. The SB/SE Business Unit Liaisons will provide the Commissioner, SB/SE, and Deputy Commissioner, SB/SE, with regular reports on the results of these discussions.
- (B) TAS will provide the appropriate SB/SE Business Unit Liaison with access to the SB/SE Division OAR reports on the TAS TAMIS Portal to identify OARs in each respective office. This will assist the SB/SE Division Liaison(s) in monitoring their OAR inventory. In addition, TAS will either provide SB/SE access to TAMIS and EUREKA reports or provide SB/SE a monthly report on the total volume of expedited OARs by Criteria Code for the month and fiscal year cumulative with prior year comparison.
- (C) The SB/SE Business Unit Liaison will use the SB/SE OAR reports available on the TAS TAMIS Portal to monitor the OAR inventory and to follow up with the assigned SB/SE employee as needed. If any errors are discovered in the TAMIS reports, the SB/SE Business Unit Liaison will notify the Local Taxpayer Advocate (LTA) of the inaccuracies and the corrections needed. Corrections will be made by TAS within 7 business days, unless the error is a programming error. The LTA will notify the

SB/SE Business Unit Liaison when the error is a programming error and will provide a projected expedited resolution date.

- (1) The TAMIS monitoring reports from TAS for SB/SE Field Areas will be accessed via the TAMIS Data Portal by a representative for each Area Director in the SB/SE Field Area for distribution through the management chain. A copy of the TAMIS monitoring report will also go to the Area Planning and Special Programs (PSP) liaison for information only.
 - (2) The TAMIS monitoring reports for the functions will be accessed via the TAMIS Data Portal by the Functional Liaisons in PSP, Technical Services-Examination, Technical Services Advisory, Centralized Case Processing, and Insolvency, for cases in their respective functions.
 - (3) The TAMIS monitoring reports from TAS for the campuses will be accessed via the TAMIS Data Portal by the Compliance Services Liaisons in the P&A Staff, for appropriate distribution.
 - (4) The SB/SE Division has designated a TAMIS Data Portal Administrator to be responsible for administering access to the TAMIS Data Portal where the Division can generate reports to monitor its OAR inventory. The TAMIS Data Portal Administrator may be contacted via this link found on the SB/SE web page: <http://sbse.web.irs.gov/compliance/docs/General/SBReferenceTASIndex.htm>.
- (D) TAS will update TAMIS upon receipt of an OAR acknowledgement, notification of a misrouted or rejected OAR, a negotiated completion date, and a completed OAR. This will ensure the data provided in the OAR reports available on the TAS TAMIS Portal is accurate because the data is based on the information reflected in TAMIS. The SB/SE Division will designate a TAMIS Data Portal Administrator who will be responsible for administering access to the TAMIS Data Portal.
- (E) The SB/SE Business Unit Liaison will be responsible for effectively managing the OAR inventory and providing reports to management that identify OARs not closed by the negotiated date.

XIII. CONTACT INFORMATION

- A) The SB/SE Contact Information is listed in a separate Addendum to this Agreement. It is posted on the TAS Website and the SB/SE Website, <http://sbse.web.irs.gov/compliance/docs/General/SBReferenceTASIndex.htm>. Currency will be maintained, based upon input received from the appropriate SB/SE function either as submitted to their individual linked website or as submitted to the SB/SE TAS SLA Coordinator.

- B) TAS Contact Information is listed separately on the TAS Website and the TAS SB/SE SLA Coordinator located within TAS will maintain currency.

XIV. JOINT IMPROVEMENT EFFORTS

- (A) The Executive Director Systemic Advocacy will provide information on trends, legislative recommendations, and systemic and procedural problems to the SB/SE Division.
- (B) The SB/SE Division will seek and identify opportunities to work with the Executive Director for Systemic Advocacy who will advocate for taxpayers and ensure their interests and concerns are represented during the development of new IRS policies, systems, procedures, and programs.
- (C) TAS and the SB/SE Division agree to evaluate the impact on the timeframes for responding and address any concerns of either party in future revision of this SLA. To assist in making this determination, TAS will provide SB/SE current and prior year historical data on expedited OARs, as set out in Paragraph XII. (B).
- (D) To enhance taxpayer relations, the SB/SE Division will support TAS in efforts to secure read-only access to certain relevant SB/SE-owned taxpayer account information systems. This access will enable TAS to expedite taxpayer assistance and reduce TAS contacts for taxpayer histories. In particular, those information systems will include Automated Offer in Compromise (AOIC), Integrated Collection System (ICS), Automated Collection System (ACS) Web, Automated Lien System (ALS), Automated Insolvency System (AIS), Examination Returns Control System (ERCS), Automated Underreporter Program (AUR), and Correspondence Examination Automation Support (CEAS)(view only), and Audit Information Management System (AIMS).

Note: The SB/SE Division may set policy restrictions upon disclosure of certain investigative information thereby available to TAS. Also, TAS will be subject to the IRS policy on unauthorized access (UNAX) and inspection of taxpayer records which imposes violations for accessing any case on which an employee does not have a case assignment.

- (E) Upon request, the SB/SE Division will work with TAS by completing concurrent case reviews and reviews of telephone contacts (if applicable) through joint review efforts or data collection methods to determine if SB/SE employees are appropriately advising the taxpayer of the availability of TAS and the Low Income Taxpayer Clinics (LITCs), identifying cases that should be referred to TAS, and complying with the terms of this agreement. TAS will provide the results of these reviews and

suggestions for improvement to the SB/SE Division. With regard to telephone contacts, the joint review efforts or data collection methods will be limited to SB/SE providing TAS no more than five (5) recorded telephone contacts weekly (type of calls to be identified by TAS), National Quality Review System (NQRS) report data and guidance, and access to live call monitoring.

XV. IMPLEMENTATION AND COMMUNICATION

- (A) TAS will convene a cross-functional team to monitor the implementation of all SLAs between TAS and the Operating/Functional Units. This team will review any proposed modifications to the SLAs and elevate any recommendation to the respective Division Commissioners, Functional Chiefs, and the NTA.
- (B) TAS and the SB/SE Division will develop a communication strategy that will provide the terms of the SLA to all employees, consistent with the timeline agreed to by the parties.

This agreement is effective beginning February 1, 2008.

/s/ Kathy Petronchak

02/05/2008

Kathy Petronchak
Commissioner
SB/SE

Date

/s/ Nina E. Olson

02/01/2008

Nina E. Olson
National Taxpayer Advocate

Date